

THE SINGLE TAX—WHAT IS IT?

Article Number 2—By Edmund Norton.

If we carefully study the Single Tax we will learn that it is claimed to be:



Edm. Norton a better state of society.

First—A fiscal reform, or a way for the government to get money when it wants it.

Second—A social reform, or a way to so change social conditions that we may have

Third—It is a matter of practical politics, involving the making of parties, platforms; the formulating of principles and getting possession of legislative bodies so that:

Fourth—It becomes a subject of constructive statesmanship where its principles may be formulated into concrete laws that will be carried out by the executive branches of government.

Now suppose we just examine it as a fiscal reform, or a way to get money for the government. The question of whether it is right or wrong morally we will take up later.

The Single Tax proposed to abolish every kind of tax in existence except one tax on the value of land. What does this mean? It means that we would wipe out every form of tax in existence — tariff, taxes, license taxes, personal property taxes, improvement taxes, poll taxes, etc., and so forth. This sounds

shocking and you might just as well be shocked enough to wake up and take a look at it, for it is coming beyond a doubt.

If all these taxes were put out of commission you can readily see that there would be nothing left to tax but land. So we might have a land tax, or a land value tax. What is the difference?

A land tax might be taken equally from units of land—say, an acre; just as we take a poll tax from a man just because he is a man. If he has but two dollars we take it. If he has eight hundred million dollars, we take only two of them from him. Some people think this is all right. We don't. Say we had a land tax of two dollars per acre. That would, on land worth two dollars per acre, take the total value of the land every year, like the poll tax on the poor man. On the \$16,500,000 acre on the corner of Broadway and Wall street, New York City, it would take only the same amount—\$2.00. That looks about as square as the poll tax law, does it not?

Now, the Georgian Single Tax on the value of land alone, exclusive of improvements, would take, if the tax was one cent on the dollar—it would take two cents from the two dollar land and 16,500,000 cents from the Wall street land. That is the difference between a land tax and a land value. It seems enough of a difference for even a farmer to notice.

So, the Single Tax is not a tax